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Even yet, all that has been achieved during the last generation in promoting the knowledge of biological principles of inheritance has left us, as regards human beings, deep in doubt how to distinguish results of the determining forces of example and tradition from the original qualities determined before birth. It is not surprising, then, that Dugdale should have made but stumbling progress in many of his deductions. What is surprising and admirable in his work is his own consciousness of the limitations of his method, and his rare merit of caution in drawing conclusions, combined with earnest zeal in bringing forward all the evidence he could accumulate. "Tentative Inductions" is regularly the phrase with which he heads his inferences. Many of these inductions—as, for example, those dealing with the sex-proportion of illegitimate and legitimate children—are contrary to the evidence of more comprehensive studies. The inadequacy which here may be supposed to result from the limited data at his disposal doubtless may invalidate in similar degree his other conclusions. Yet much of significance remains. We are today increasingly inclined to believe that pauperism is the slow product of exhaustion by inbreeding, debauchery, and disease. The hypothesis that crime mostly springs from unions between vitiated and vigorous stocks is an interesting guide to further investigation. "The tendency of inheritance is to produce an environment," in terms of parental example, which intensifies the effects of heredity, even though it may not "perpetuate" the inheritance itself. And though we question the views implied in Dugdale's conception of "heredity itself as an organized result of invariable environment," on account of his manifest belief in the strong hereditary effect of acquired modifications, we must agree with Professor Giddings' statement of the main conclusion to which the book leads: "If bad personal antecedents are reinforced by neglect, indecent domestic arrangements, isolation from the disturbing and stimulating influences of a vigorous civilization, and, above all, if evil example is forced upon the child from his earliest infancy, the product will inevitably be an extraordinary high percentage of pauperism, vice, and crime."

On account of its historical importance and its lasting merit we welcome the book again.

JAMES A. FIELD

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*A Report on the Taxation and Revenue System of Illinois.* Prepared for the Special Tax Commission of the State of Illinois. By JOHN A. FAIRLIE. Danville: Illinois Printing Co., 1910. 8vo, pp. xv+255.

In answer to a widespread demand for revision of the state-tax system the General Assembly of Illinois, in 1909, authorized the governor to appoint a special commission to investigate and report on the working of the revenue laws and to suggest changes in the method of taxation now employed. The report of this commission included, besides the formal findings and recommendations, additional information compiled by experts. The volume under consideration was prepared by Professor Fairlie in this connection.

The work is of the nature of a handbook, designed primarily for the use of the members of the general assembly, and must prove a valuable aid in reconstructing the state-tax system, should such a course be decided upon. As a natural consequence of the purpose of the work, the explanations are often very

brief and fall far short of completeness, particularly in regard to local administration. But it is more than a handbook; for not only does it contain an explanation of the method of raising state revenues, but it also shows clearly the need of a more centralized administration and points out the futility of attempting to tax complex modern business corporations in accordance with the provisions of the constitution of 1870, under which the state is working.

The introductory chapter begins with a short sketch of the historical development of taxation in Illinois and then outlines the present system. The prohibition, by the constitution, of the separation of the sources of state and local revenues has forced the state to depend almost entirely upon the general property tax for its income. Constitutional limitations on the tax rate of the different localities has not only caused endless confusion in collection, but has also been largely responsible for gross inequalities between different localities. The establishment of a consistent plan of state taxation has not been attempted and "the present system has developed in a desultory way with little effort at any correlated system of taxation and revenue."

Chapters ii to vi deal with the local assessment and the equalization of the general property tax. Real estate is valued quadrennially by the local assessor, who views the property and estimates its fair sale value. Professor Fairlie finds that there is much evasion; that urban and rural property escape to about the same extent; that, as usual, the great evil in undervaluation lies in variations from county to county, which frequently amount to 50 per cent; and, that whatever changes may be desirable in the present method of assessing real estate, the most immediate need is for administration by experts appointed apart from political influence. An explanation of the machinery of assessment of personal property is followed by a survey of results from 1860 to the present. Personal property now constitutes about the same proportion of the total assessment as at the earlier date, but there has, of course, been an enormous amount of evasion, particularly with respect to mortgages and credits. After considering the taxation of mortgages either as an interest in the real estate, or by a special recording fee, the author inclines to the notion that both the mortgage and the property it represents should be compelled to pay taxes.

Defects in the administration of the tax system are not all, however, to be attributed to the inefficiency of the local assessor; an examination of the work of the state board of equalization reveals an increasing tendency to allow valuations to stand regardless of the lack of uniformity. The author concludes that this is due to the personal bias of the members of the board in favor of their own districts, to the diffusion of responsibility by the committee system of organization, and to a lack of proper methods of equalization. The substitution of a small appointive commission, devoting their entire time to central administration, for the present elective board of twenty-six members, is highly desirable.

The assessment of railroads, and the capital stock of corporations, in so far as their value exceeds the local assessment of their physical property, is also performed by the state board. In regard to railroads it is found that there are many inequalities between roads of the same earning capacity, and that the share of the total property valuation made up by the railroads in Illinois is only about three-fourths of the proportion in Michigan and Wisconsin.

The assessment of corporations for the purpose of ascertaining the corporate excess has been even less satisfactory than the valuation of railroads. In 1909 only fifteen concerns were assessed for as much as \$100,000 above the value of their tangible property.

After a brief study of tax rates and revenues since 1873, in which it is found that charges for the support of state and county have not increased as rapidly as the true value of all taxable property, while those for schools and municipal government have tended to exceed it, a lengthy chapter is devoted to special taxes, licenses, and fees. Here the difficult task of summarizing the facts of law and practice in regard to the taxation of insurance companies and the assessment of fees on corporations is attempted with no very clear results. Confusing statements are made at times. On p. 109 we are told that "the 'reciprocal clause' of the Act of 1869," which is a retaliatory tax, "has remained the basis for the taxation of foreign fire insurance companies," although it is stated (p. 18) that, "Foreign insurance companies, other than life, are required to pay 2 per cent on the gross amount of premiums received for business done in the state."

The remainder of the text contains short descriptions of state boards of equalization and taxation and more detailed explanations of the corporation taxes employed by other states. Numerous tables scattered throughout the text and a statistical appendix present in compact form important data relating to assessment, revenue, and expenditures compiled from Illinois state publications.

On the whole, a clear and impartial statement of existing conditions, the book may profitably be read by the taxpayers of Illinois, and by all persons who are interested in the struggle for efficient administration and equity in taxation.

F. B. GARVER

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*Individualism.* Four Lectures on the Significance of Consciousness for Social Relations. By WARNER FITE. New York: Longmans, Green & Co., 1911. Pp. xix+301.

This volume is the outcome of four summer lectures given at the University of Chicago, but not lacking in content because of the time of their delivery. While acknowledging his indebtedness to Professor Dewey and Professor Royce, the author thinks it a part of his individualism to be both appreciative and critical.

In his first lecture he gives us his conception of the individual and his importance in the world, protesting against the prevailing exaggeration of the social and the depreciation of the individual. On this point he renders a signal service, and recalls the judgment back from following too facilely the hue and cry for social activity and helps us to a saner view of the true relation of the individual to his surrounding world. He points out that all values—social as well as individual—have their source in the individual as a conscious agent. Seen from within, the action of the individual is explained by his understanding of the world about him and by the purposes he seeks to accomplish. That is,